

Senate Joint Resolution 2006 - Introduced

SENATE JOINT RESOLUTION 2006
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3064)

SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution
2 of the State of Iowa requiring a two-thirds majority vote
3 for certain state tax law changes.
4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. The following amendment to the Constitution of
2 the State of Iowa is proposed:

3 Article III, Legislative Department, Constitution of the
4 State of Iowa, is hereby amended by adding the following new
5 section:

6 Sec. 41. **Two-thirds majority vote for state tax law**
7 **changes.** Passage of a bill that increases the individual income
8 tax rate or the corporate income tax rate shall require the
9 affirmative votes of at least two-thirds of the members elected
10 to each house of the general assembly. This requirement does
11 not apply to taxes imposed at the option of a local government.

12 Passage of a bill that establishes a new tax to be imposed
13 by the state shall require the affirmative votes of at least
14 two-thirds of the members elected to each house of the general
15 assembly.

16 A lawsuit challenging the proper enactment of a bill under
17 this section must be filed no later than one year following the
18 enactment. If such a lawsuit is not filed within the one-year
19 limit, the bill shall be considered properly enacted under this
20 section.

21 Each bill to which this section applies must include a
22 separate provision describing the requirements for enactment
23 prescribed by this section.

24 The general assembly shall enact laws to implement this
25 section.

26 Sec. 2. REFERRAL AND PUBLICATION. The foregoing proposed
27 amendment to the Constitution of the State of Iowa is referred
28 to the general assembly to be chosen at the next general
29 election for members of the general assembly, and shall be
30 published as provided by law for three months previous to the
31 date of that election.

32 EXPLANATION

33 The inclusion of this explanation does not constitute agreement with
34 the explanation's substance by the members of the general assembly.

35 This joint resolution proposes an amendment to the

1 Constitution of the State of Iowa requiring a two-thirds
2 majority vote for certain tax law changes.

3 The amendment requires a bill that increases the individual
4 income tax rate or corporate income tax rate to be adopted by
5 at least two-thirds of the members elected to each house of
6 the general assembly. In addition, the amendment requires a
7 bill that establishes a new tax to be imposed by the state to
8 be adopted by at least two-thirds of the members elected to
9 each house of the general assembly. A lawsuit challenging
10 enactment of a bill subject to the two-thirds majority passage
11 requirement must be filed no later than one year following the
12 enactment of the bill. Finally, the amendment requires the
13 general assembly to enact laws to implement the amendment.

14 The resolution, if adopted, would be published and then
15 referred to the next general assembly (90th) for adoption,
16 before being submitted to the electorate for ratification.